

HALL COUNTY BOARD OF EQUALIZATION MEETING JULY 1, 2003

The Hall County Board of Equalization met July 1, 2003, by published call and from regular session.

MEMBERS PRESENT – Members present were Scott Arnold, Jim Eriksen, Bob Humiston, Bud Jeffries, Pamela Lancaster and Robert Rye. Richard Hartman was absent.

10:21 a.m. Eriksen made a motion and Rye seconded to go into a board of equalization meeting. Arnold, Eriksen, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no. Hartman was absent. Motion carried.

ACCEPT AND PLACE ON FILE PROTESTS – Hall County Clerk Marla Conley provided the list of protests number 1 through 189. She stated that as of Monday June 30, she received 285 protests. There may be a few received by mail that will still be postmarked June 30, 2003.

County Assessor Jan Pelland was present and she stated that because of the low number of protests filed she questioned if the board would want to decrease the number of hours for the formal protest hearings. The board would still be required to meet the three days but they may not need all of the hours. The meetings have not been advertised so they can be changed. The times had been set as July 14, Monday 10:00 to 6:00, Tuesday, July 15, 1:00 to 8:00 and Wednesday July 16 1:00 to 6:00. These hours will exceed the number of hours necessary. Discussion was held and Arnold made a motion and Jeffries seconded to accept and place on file protest #1 through 189 and change the formal hearing times to the following:

Monday	July 14	10:00 a.m. to 2:00 p.m.
Tuesday	July 15	3:00 p.m. to 8:00 p.m.
Wednesday	July 16	2:00 p.m. to 6:00 p.m.

Arnold, Eriksen, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Hartman absent. Motion carried.

COUNTY ASSESSOR JAN PELLAND – HEARING FOR PERSONAL PROPERTY PROTESTS – County Assessor Jan Pelland stated that the annual personal property schedules must be filed between January 1 and May 1. If the schedules are received after May 1st she must apply the 10% penalty. The property owners have a 30-day period to appeal the removal of the penalty if it has been inappropriately applied. The following protests were received and read into the record:

Lyle and Barb Davis Davis Surveying Inc. 203 Leisure Lake Road, Doniphan, Nebraska
Pelland read the letter requesting removal of the penalty because of a death in the family and they failed to file the form.

Sindt Inc Artisticuts, 3008 Brentwood Court, Grand Island, NE 68801 Pelland read letter requesting removal because they failed to file the form

Wayne Stoltenberg 4699 West Abbott Road, Grand Island, NE 68803 Pelland read the letter stating that his accountant Bob Happold filed the form and faxed it to the assessor's office but it was not received by the office so he is requesting the penalty be removed.

Platte River Whooping Crane Trust, 6611 West Whooping Crane Drive, Wood River, NE 68883 9579 – Pelland read the letter requesting removal because the executive director died and with the reorganization of the company and finding a director the filing was overlooked.

Jeffries made a motion and Arnold seconded to deny all of the requests to remove the penalties.

Arnold stated he seconded the motion for discussion. He stated that all of us have to file paperwork in a timely manner and if deadlines are missed because of personal issues that happens. His only concern is the Whooping Crane Trust because of the fact that the director died and they had to reorganize. He ask for the other board member's opinions. Pelland stated that notices are published in the newspaper informing the public of the deadlines. If real estate taxes are received late the interest is applied.

Eriksen questioned if Mr. Stoltenberg provided any additional information concerning the schedule that was to have been faxed. Pelland stated he did not.

The vote on the motion to deny the requests to waive the penalties was taken. Arnold, Eriksen, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no with Hartman absent. Motion carried.

Pelland stated that she received another letter concerning personal property but it does not have a penalty. They are protesting the value of the property. This is for Sears and on the schedule that they filed they used a three-year life on the computers and a 5-year life on furniture and fixtures and the assessor's office has to use a 5-year life on computers and 7 year life for the furniture. Pelland stated that she sent back a corrected schedule with the appropriate depreciation. She will contact them to see if they want to appeal the valuation and schedule a hearing.

AUTHORIZE 20 DAY EXTENSION FOR HOMESTEAD FILING PERIOD – County Assessor Jan Pelland stated that State Statute 77-3512 allows the county board to extend the deadline to July 20th for the homestead exemption applications. The forms must be filed by June 30, but if the deadline is extended 20 days she can deny the application but the county board of equalization can grant them. She stated that they had 90 people that did not file so she sent out postcards and several filed yesterday. Jeffries made a motion and Humiston seconded to approve the 20-day extension for the homestead exemption filing period. Arnold, Eriksen, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no with Hartman absent. Motion carried.

TAX CORRECTION NOTICES - County Assessor Jan Pelland presented tax correction notices 2940 to 2956 requesting the chair to initial them. Jeffries made a motion and Humiston seconded to authorize the chair to initial tax correction notices 2940 to 2956. Arnold, Eriksen, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no with Hartman absent. Motion carried.

Jeffries made a motion and Rye seconded to go out of the board of equalization meeting. Arnold, Eriksen, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no with Hartman absent. Motion carried.

11:00 a.m. returned to regular session.

Marla J. Conley Hall County Clerk